

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$200,000 Each)

***ANNUAL REPORT***

OF

Orchid Springs Development Corporation  
Exact Legal Name of Respondent

600-W 516-S  
Certificate Number(s)

Submitted To The  
***STATE OF FLORIDA***

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2018**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2019 MAR -5 AM 9:29  
STATE OF FLORIDA  
PSC/WAW 6

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

TABLE OF CONTENTS

FINANCIAL SECTION		PAGE
Identification		F-2
Income Statement		F-3
Balance Sheet		F-4
Net Utility Plant		F-5
Accumulated Depreciation and Amortization of Utility Plant		F-5
Capital Stock		F-6
Retained Earnings		F-6
Proprietary Capital		F-6
Long Term Debt		F-6
Taxes Accrued		F-7
Payment for Services Rendered by Other Than Employees		F-7
Contributions in Aid of Construction		F-8
Cost of Capital Used for AFUDC Calculation		F-9
AFUDC Capital Structure Adjustments		F-10
WATER OPERATING SECTION		PAGE
Water Utility Plant Accounts		W-1
Analysis of Accumulated Depreciation by Primary Account - Water		W-2
Water Operation and Maintenance Expense		W-3
Water Customers		W-3
Pumping and Purchased Water Statistics and Mains		W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping		W-5
Sources of Supply and Water Treatment Facilities		W-6
General Water System Information		W-7
WASTEWATER OPERATING SECTION		PAGE
Wastewater Utility Plant Accounts		S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater		S-2
Wastewater Operation and Maintenance Expense		S-3
Wastewater Customers		S-3
Pumping Equipment, Collecting and Force Mains and Manholes		S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics		S-5
General Wastewater System Information		S-6
VERIFICATION SECTION		PAGE
Verification		V-1

# FINANCIAL SECTION

REPORT OF

Orchid Springs Development Corporation  
(EXACT NAME OF UTILITY)

346 East Central Ave., Winter Haven, Florida 33880      Same as Mailing Address      Polk County  
Mailing Address      Street Address      County

Telephone Number 863-324-4445      Date Utility First Organized 1968

Fax Number 863-508-1067      E-mail Address crhinehart@cassidyhomes.com

Sunshine State One-Call of Florida, Inc. Member No. OS1848

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual       Sub Chapter S Corporation       1120 Corporation       Partnership

Name, Address and phone where records are located: Orchid Springs Development Corporation  
346 E. Central Ave. Winter Haven FL 33880

Name of subdivisions where services are provided: Orchid Springs Village  
Winter Haven, Florida

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Albert B. Cassidy</u>	<u>President</u>	<u>346 E. Central Ave.</u> <u>Winter Haven, FL 33880</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow St</u> <u>Homosassa, Florida 34446</u>	\$ <u>None</u>
Officers and Managers: <u>Peter E. Cassidy</u>	<u>Vice President</u>	<u>346 E. Central Ave.</u> <u>Winter Haven, FL 33880</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Albert B. Cassidy</u>	<u>20%</u>	<u>346 E. Central Ave.</u>	\$ <u>None</u>
<u>Steven L. Cassidy</u>	<u>20%</u>	<u>Winter Haven, FL 33880</u>	\$ <u>None</u>
<u>Peter E. Cassidy</u>	<u>20%</u>	_____	\$ <u>None</u>
<u>Michael H. Cassidy</u>	<u>20%</u>	_____	\$ <u>None</u>
<u>Carol C. Rhinehart</u>	<u>20%</u>	_____	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 61,711	110,690	\$ _____	\$ 172,401
Commercial _____		1,653	4,055	_____	5,708
Industrial _____		_____	_____	_____	_____
Multiple Family _____		28,969	87,357	_____	116,326
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		6,159	_____	_____	6,159
Total Gross Revenue _____		\$ 98,492	\$ 202,102	\$ _____	\$ 300,594
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 102,071	\$ 228,734	\$ _____	\$ 330,805
Depreciation Expense _____	F-5	1,940	9,789	_____	11,729
CIAC Amortization Expense _____	F-8	0	_____	_____	0
Taxes Other Than Income _____	F-7	7,055	12,383	_____	19,438
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 111,066	250,906	_____	\$ 361,972
Net Operating Income (Loss)		\$ (12,574)	\$ (48,804)	\$ _____	\$ (61,378)
Other Income:					
Nonutility Income _____		\$ 0	\$ 27,984	\$ _____	\$ 27,984
Interest _____		0	0	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ 216	\$ _____	\$ _____	\$ 216
Amortization _____		1,669	1,669	_____	3,337
Interest Expense _____		_____	_____	_____	_____
Net Income (Loss)		\$ (14,458)	\$ (22,489)	\$ _____	\$ (36,947)

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 987,922	\$ 973,886
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>768,973</u>	<u>760,629</u>
Net Utility Plant -----		\$ <u>218,948</u>	\$ <u>213,257</u>
Cash -----		<u>7,109</u>	<u>14,520</u>
Customer Accounts Receivable (141) -----		<u>22,613</u>	<u>24,938</u>
Other Assets (Specify): -----			<u>-</u>
Deposit City of Winter Haven -----		<u>15,000</u>	<u>15,000</u>
Net Amortized Loan Costs -----		<u>666</u>	<u>882</u>
<b>Total Assets</b> -----		<b>\$ <u>264,336</u></b>	<b>\$ <u>268,597</u></b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>(530,584)</u>	<u>(492,629)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(530,584)</u>	\$ <u>(492,629)</u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>165,882</u>	<u>110,460</u>
Notes Payable (232) -----		<u>615,385</u>	<u>637,376</u>
Customer Deposits (235) -----		<u>12,887</u>	<u>12,603</u>
Accrued Taxes (236) -----		<u>767</u>	<u>787</u>
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
<b>Total Liabilities and Capital</b> -----		<b>\$ <u>264,337</u></b>	<b>\$ <u>268,597</u></b>



UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>301,768</u>	\$ <u>686,154</u>	\$ _____	\$ <u>987,922</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
Total Utility Plant _____	\$ <u><u>301,768</u></u>	\$ <u><u>686,154</u></u>	\$ _____	\$ <u><u>987,922</u></u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>269,057</u>	\$ <u>491,571</u>	\$ _____	\$ <u>760,629</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>1,940</u>	\$ <u>9,789</u>	\$ _____	\$ <u>11,729</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Credits _____	\$ <u><u>270,997</u></u>	\$ <u><u>501,360</u></u>	\$ _____	\$ <u><u>772,357</u></u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ <u>3,384</u>	\$ _____	\$ _____	\$ <u>3,384</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Debits _____	\$ <u><u>3,384</u></u>	\$ _____	\$ _____	\$ <u><u>3,384</u></u>
Balance End of Year _____	\$ <u><u>267,613</u></u>	\$ <u><u>501,360</u></u>	\$ _____	\$ <u><u>768,973</u></u>

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Net Income _____	(36,947)	_____
Net SARC Rate Base Adjustment _____	(52,351)	_____
Paid in Capital _____	51,342	_____
Balance end of year _____	\$ (530,584)	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Retained Earnings _____	_____	_____
Capital Contributions(Distributions) _____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax -----	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax -----	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax -----	_____	_____	_____	_____
Local property tax -----	2,467	2,918	_____	5,385
Regulatory assessment fee -----	4,588	9,465	_____	14,053
Other (Specify) -----	_____	_____	_____	_____
Payroll Tax -----	_____	_____	_____	_____
Workers Comp -----	_____	_____	_____	_____
Total Taxes	\$ 7,055	\$ 12,383	\$ _____	\$ 19,438

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<i>Sundstrom &amp; Mindlin</i>	\$ 7,245	\$ 7,245	<i>Professional services</i>
<i>Robert A Wiley</i>	\$ 2,230	\$ 2,230	<i>Maintenance &amp; repairs</i>
<i>Creative Association Service</i>	\$ _____	\$ 6,000	<i>Plant Mowing</i>
<i>City of Winter Haven</i>	\$ 29,547	\$ 29,547	<i>Maintenance &amp; repairs</i>
<i>Haines City Fire</i>	\$ 907	\$ _____	<i>Fire hydrant testing</i>
<i>Gary Morse</i>	\$ 2,275	\$ 2,275	<i>Management services</i>
<i>John Hiberling</i>	\$ _____	\$ 980	<i>Maintenance &amp; repairs</i>
<i>BDO USA</i>	\$ 937	\$ 937	<i>Professional services</i>
<i>Nicholas Rhinehart</i>	\$ 695	\$ 695	<i>Meter reading &amp; repairs</i>
<i>Dennis Wood Engineering</i>	\$ _____	\$ 2,350	<i>Engineering</i>
<i>Clifford Keuhner</i>	\$ 807	\$ 807	<i>Maintenance &amp; repairs</i>

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

	(a)	Water (b)	Wastewater (c)	Total (d)
1)	Balance first of year (Per SARC)	\$ 171,516	\$ 302,109	\$ 473,625
2)	Add credits during year _____	\$ -	\$ -	\$ -
3)	Total _____	<u>171,516</u>	<u>302,109</u>	<u>473,625</u>
4)	Deduct charges during the year _____	-	-	-
5)	Balance end of year _____	<u>171,516</u>	<u>302,109</u>	<u>473,625</u>
6)	Less Accumulated Amortization _____	<u>171,516</u>	<u>302,109</u>	<u>473,625</u>
7)	Net CIAC _____	\$ -	\$ -	\$ -

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 171,516	\$ 302,109	\$ 473,625
Add Credits During Year: _____	-	-	-
Deduct Debits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above.)	<u>\$ 171,516</u>	<u>\$ 302,109</u>	<u>\$ 473,625</u>

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</u> %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**WATER  
OPERATING  
SECTION**

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c) Per SARC	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	480	_____	_____	480
304	Structures and Improvements_____	17,667	_____	_____	17,667
305	Collecting and Impounding Reservoirs_____	-	_____	_____	_____
306	Lake, River and Other Intakes_____	-	_____	_____	_____
307	Wells and Springs_____	3,360	_____	_____	3,360
308	Infiltration Galleries and Tunnels_____	-	_____	_____	_____
309	Supply Mains_____	-	_____	_____	_____
310	Power Generation Equipment_____	37,437	_____	_____	37,437
311	Pumping Equipment_____	13,808	2,979	_____	16,787
320	Water Treatment Equipment_____	9,400	3,926	4,466	8,860
330	Distribution Reservoirs and Standpipes_____	-	_____	_____	_____
331	Transmission and Distribution Lines_____	12,049	_____	_____	12,049
333	Services_____	160,802	5,308	_____	166,110
334	Meters and Meter Installations_____	16,737	_____	_____	16,737
335	Hydrants_____	-	_____	_____	_____
336	Backflow Prevention Devices_____	16,225	-	_____	16,225
339	Other Plant and Miscellaneous Equipment_____	5,579	_____	_____	5,579
340	Office Furniture and Equipment_____	-	_____	_____	_____
341	Transportation Equipment_____	476	-	_____	476
342	Stores Equipment_____	-	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	-	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Water Plant_____</b>	\$ <u>294,021</u>	\$ <u>12,213</u>	\$ <u>4,466</u>	\$ <u>301,768</u>



UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization (Original Certificate)			Per SARC	Per SARC			
304	Structures and Improvements			3.70%	\$ 7,334		\$ 654	\$ 7,988
305	Collecting and Impounding Reservoirs		%		-			
306	Lake, River and Other Intakes		%		-			
307	Wells and Springs		%	3.70%	3,360			3,360
308	Infiltration Galleries & Tunnels		%		-			
309	Supply Mains		%		-			
310	Power Generating Equipment		%	5.88%	37,437			37,437
311	Pumping Equipment		%	5.88%	3,585		707	4,292
320	Water Treatment Equipment		%	5.88%	7,089	3,384	406	4,111
330	Distribution Reservoirs & Standpipes		%	3.33%	12,049			12,049
331	Trans. & Dist. Mains		%	2.63%	160,802		70	160,872
333	Services		%	2.86%	16,737			16,737
334	Meter & Meter Installations		%	5.88%	15,038		72	15,110
335	Hydrants		%	2.50%	5,579			5,579
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%		-			
340	Office Furniture and Equipment		%	6.67%	48		32	79
341	Transportation Equipment		%					
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 269,057	\$ 3,384	\$ 1,940	\$ 267,613 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	\$ _____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	4,266
616	Fuel for Power Production	2,520
618	Chemicals	_____
620	Materials and Supplies	3,581
630	Contractual Services:	5,253
	Billing	_____
	Professional (Contract Ops & Annual Report/Legal)	67,808
	Testing	2,120
	Other (Repair and Maintenance/Annual Drinking Water)	3,193
640	Rents	7,146
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses	1,046
670	Bad Debt Expense	1,000
675	Miscellaneous Expenses	164
		3,974
	Total Water Operation And Maintenance Expense	\$ 102,071 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	283	316	316
3/4"	D	1.5			
1"	D	2.5	29	29	73
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	207	207	1656
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)	T				
<b>Total</b>			<u>519</u>	<u>552</u>	<u>2045</u>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	(f) Water Sold To Customers (Omit 000's)
January	407	2,120		2,527	1,966
February	14	4,021		4,035	3,882
March	0	2,056		2,056	1,902
April	7	2,341		2,348	2,102
May	321	2,461		2,782	2,002
June		1,946		1,946	1,693
July		1,628		1,628	1,407
August		1,897		1,897	1,627
September		1,609		1,609	1,428
October		1,874		1,874	1,615
November		2,062		2,062	1,920
December		2,029		2,029	1,776
Total for Year	749	26,044	-	26,793	23,320

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_ City of Winter Haven  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	8 inch	3,960	None	None	3,960
PVC	6 inch	5,520	None	None	5,520
PVC	4 inch	6,120	None	None	6,120
PVC	2 inch	7,250	None	None	7,250

UTILITY NAME:

Orchid Springs Development Corp.

YEAR OF REPORT

DECEMBER 31,

2018

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1974</u>	<u>1964</u>	_____	_____
Types of Well Construction and Casing _____	<u>Steel</u>	<u>Steel</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>600</u>	<u>400</u>	_____	_____
Diameters of Wells _____	<u>10-inch</u>	<u>6-inch</u>	_____	_____
Pump - GPM _____	<u>400</u>	<u>250</u>	_____	_____
Motor - HP _____	<u>20</u>	<u>15</u>	_____	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	<u>576000</u>	<u>360000</u>	_____	_____
Auxiliary Power _____	<u>Yes</u>	<u>No</u>	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel Hydro</u>	<u>Steel Hydro</u>	_____	_____
Capacity of Tank _____	<u>5,000</u>	<u>10,000</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME:

Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31 ###

SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	576,000	360,000	
Type of Source_____	Florida Aquifer	Florida Aquifer	

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____			
Make_____			
Permitted Capacity (GPD)_____	576,000	360,000	
High service pumping Gallons per minute_____			
Reverse Osmosis_____			
Lime Treatment_____			
Unit Rating_____			
Filtration_____			
Pressure Sq. Ft._____			
Gravity GPD/Sq.Ft._____			
Disinfection_____			
Chlorinator_____	3 PPM	3 PPM	
Ozone_____			
Other_____			
Auxiliary Power_____	generator	none	

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 271
2. Maximum number of ERC's \* which can be served. 817
3. Present system connection capacity (in ERCs \*) using existing lines. 510
4. Future connection capacity (in ERCs \*) upon service area buildout. -
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? Yes  
1000 GPM
7. Attach a description of the fire fighting facilities. Fire Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of 1  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection PWS 660-50
12. Water Management District Consumptive Use Permit # 20012584
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data are available use:  
 ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c) Per SARC	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	_____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	58,860	_____	_____	58,860
355	Power Generation Equipment_____	21,246	_____	_____	21,246
360	Collection Sewers - Force_____	-	_____	_____	-
361	Collection Sewers - Gravity_____	21,740	_____	_____	21,740
362	Special Collecting Structures_____	221,104	_____	_____	221,104
363	Services to Customers_____	-	_____	_____	-
364	Flow Measuring Devices_____	63,265	_____	_____	63,265
365	Flow Measuring Installations_____	3,101	_____	_____	3,101
370	Receiving Wells_____	-	_____	_____	-
371	Pumping Equipment_____	277,878	_____	_____	277,878
380	Treatment and Disposal Equipment_____	5,444	6,289	_____	11,733
381	Plant Sewers_____	-	_____	_____	-
382	Outfall Sewer Lines_____	-	_____	_____	-
389	Other Plant and Miscellaneous Equipment_____	-	_____	_____	-
390	Office Furniture and Equipment_____	5,081	_____	_____	5,081
391	Transportation Equipment_____	476	_____	_____	476
392	Stores Equipment_____	-	_____	_____	-
393	Tools, Shop and Garage Equipment_____	-	_____	_____	-
394	Laboratory Equipment_____	-	_____	_____	-
395	Power Operated Equipment_____	-	_____	_____	-
396	Communication Equipment_____	1,670	_____	_____	1,670
397	Miscellaneous Equipment_____	-	_____	_____	-
398	Other Tangible Plant_____	-	_____	_____	-
	<b>Total Wastewater Plant_____</b>	<b>\$ 679,865</b>	<b>\$ 6,289</b>	<b>\$ 0</b>	<b>\$ 686,154 *</b>

\* This amount should tie to sheet F-5.



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	See Note 1 Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements			Per SARC	Per SARC			
355	Power Generation Equipment			3.70%	\$ 7,236		\$ 786	\$ 8,022
360	Collection Sewers - Force							
361	Collection Sewers - Gravity			3.70%	21,740			21,740
362	Special Collecting Structures			2.50%	219,304		48	219,352
363	Services to Customers							
364	Flow Measuring Devices			2.86%	63,265			63,265
365	Flow Measuring Installations			20.00%	3,101			3,101
370	Receiving Wells							
371	Pumping Equipment			4.00%	167,428		8,350	175,778
380	Treatment and Disposal Equipment			6.67%	2,698		573	3,271
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Miscellaneous Equipment							
390	Office Furniture and Equipment			6.67%	5,081			5,081
391	Transportation Equipment			6.67%	48		32	79
382	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment			10.00%	1,670			1,670
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Totals				\$ 491,571	\$ -	\$ 9,789	\$ 501,360

\* This amount should tie to Sheet F-5.

Note 1 Acct 370 includes \$8,150 Decorm. Expense Amortization Per Last SARC that is reflected on F-3.

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	142,562
715	Purchased Power	_____
716	Fuel for Power Production	3,964
718	Chemicals	_____
720	Materials and Supplies	_____
730	Contractual Services:	5,461
	Billing	_____
	Professional (Contract Ops & Annual Report/Legal)	_____
	Testing	37,052
	Other (Repair and Maintenance)	_____
740	Rents	25,980
750	Transportation Expense	7,146
755	Insurance Expense	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	1,046
770	Bad Debt Expense	1,000
775	Miscellaneous Expenses	4,523
	Total Wastewater Operation And Maintenance Expense	\$ 228,734 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service	D	1.0	312	345	345
All meter sizes					
General Service	D D D D,T D,C,T D C T	1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5	207	207	1656
5/8"					
3/4"					
1"					
1 1/2"					
2"					
3"					
3"					
3"					
Unmetered Customers Other (Specify) 4-Inch					
Total			519	552	2001

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT  
DECEMBER 31, 2018

**PUMPING EQUIPMENT**

Lift Station Number _____	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	_____	_____
Make or Type and nameplate data on pump _____	<u>3hp</u>	<u>3hp</u>	<u>3hp</u>	<u>1/2 hp Goulds</u>	_____	_____
Year installed _____	<u>1969</u>	<u>2008</u>	<u>1980</u>	<u>1984</u>	_____	_____
Rated capacity _____	<u>200</u>	_____	_____	_____	_____	_____
Size _____	<u>3inch</u>	<u>4inch</u>	<u>3inch</u>	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>4"</u>	<u>4/6 inch</u>	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	<u>PVC</u>	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	<u>299</u>	<u>7</u>	_____	_____	_____	_____
Beginning of year _____	<u>299</u>	<u>7</u>	_____	_____	_____	_____
Added during year _____	<u>1</u>	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>299</u>	<u>7</u>	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains		
	10"	8"	6"	4"	4"	_____	_____
Size (inches) _____	<u>10"</u>	<u>8"</u>	<u>6"</u>	<u>4"</u>	<u>4"</u>	_____	_____
Type of main _____	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>140</u>	<u>7220</u>	<u>6020</u>	<u>4640</u>	<u>3400</u>	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	<u>140</u>	<u>7220</u>	<u>6020</u>	<u>4640</u>	<u>3400</u>	_____	_____

**MANHOLES**

Size (inches) _____	<u>48"</u>	_____	_____	_____
Type of Manhole _____	<u>concrete</u>	_____	_____	_____
Number of Manholes: _____	_____	_____	_____	_____
Beginning of year _____	<u>32</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>32</u>	_____	_____	_____

UTILITY NAME: Orchid Springs Development Corp.

YEAR OF REPORT DECEMBER 31, 2018
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____
---	--	--	--

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
--	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	All Wastewater	_____	_____
February _____	is treated	_____	_____
March _____	by	_____	_____
April _____	City of Winter Haven	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: City of Winter Haven, Florida  
 Amounts shown in thousands of gallons

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served. 208
- 2. Maximum number of ERCs\* which can be served. 804
- 3. Present system connection capacity (in ERCs\*) using existing lines 208
- 4. Future connection capacity (in ERCs\*) upon service area buildout. 804
- 5. Estimated annual increase in ERCs\*. 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

\_\_\_\_\_

\_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? \_v

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

\_\_\_\_\_

10. When did the company last file a capacity analysis report with the 2013

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID #

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

## CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

  
\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company: Orchid Springs Development Corp.**

**For the Year Ended December 31, 2018**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Water Revenues Per Sch. F-3</b>	<b>Gross Water Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Residential	\$61,711	\$61,711	\$0
Commercial	\$1,653	\$1,653	\$0
Industrial			
Multiple Family	\$28,969	\$28,969	\$0
Guaranteed Revenues			
Other	\$6,159	\$6,159	\$0
<b>Total Water Operating Revenue</b>	<b>\$98,492</b>	<b>\$98,492</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Water from WWA-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$98,492</b>	<b>\$98,492</b>	<b>\$0</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

**Company: Orchid Springs Development Corp.**

**For the Year Ended December 31, 2018**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$110,690	\$110,690	\$0
Commercial	\$4,055	\$4,055	\$0
Industrial			
Multiple Family	\$87,357	\$87,357	\$0
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$202,102</b>	<b>\$202,102</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Wastewater from WWA-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$202,102</b>	<b>\$202,102</b>	<b>\$0</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).